

Senate Amendment 3422

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1 1 Amend House File 912, as amended, passed, and
1 2 reprinted by the House, as follows:
1 3 #1. Page 3, by inserting after line 14 the
1 4 following:
1 5 <Sec. _____. Section 423.4, Code 2007, is amended by
1 6 adding the following new subsection:
1 7 NEW SUBSECTION. 8. a. The owner of an
1 8 information technology facility located in this state
1 9 on July 1, 2007, may make an annual application for up
1 10 to five consecutive years to the department for the
1 11 refund of the sales or use tax upon the sales price of
1 12 all sales of fuel used in creating heat, power, and
1 13 steam for processing or generating electrical current,
1 14 or from the sale of electricity consumed by computers,
1 15 machinery, or other equipment for operation of the
1 16 technology facility.
1 17 b. An information technology facility shall
1 18 qualify for the refund in this subsection if all of
1 19 the following criteria are met:
1 20 (1) The facility's six-digit North American
1 21 industry classification system number 518210 or 541519
1 22 indicates that the facility is primarily engaged in
1 23 providing computer-related services.
1 24 (2) The capital expenditures for computers,
1 25 machinery, and other equipment used in the operation
1 26 of the facility equals at least one million dollars.
1 27 (3) The facility is certified as meeting the
1 28 leadership in energy efficiency standards.
1 29 c. The refund may be obtained only in the
1 30 following manner and under the following conditions:
1 31 (1) The applicant shall use forms furnished by the
1 32 department.
1 33 (2) The applicant shall separately list the
1 34 amounts of sales and use tax paid during the reporting
1 35 period.
1 36 (3) The applicant may request when the refund
1 37 begins, but it must start on the first day of a month
1 38 and proceed for a continuous twelve-month period.
1 39 d. In determining the amount to be refunded, if
1 40 the dates of the utility billing or meter reading
1 41 cycle for the sale or furnishing of metered gas and
1 42 electricity is on or after the first day of the first
1 43 month through the last day of the last month of the
1 44 refund year, the full amount of tax charged in the
1 45 billings shall be refunded. In determining the amount
1 46 to be refunded, if the dates of the sale or furnishing
1 47 of fuel for purposes of commercial energy and the
1 48 delivery of the fuel is on or after the first day of
1 49 the first month through the last day of the last month
1 50 of the refund year, the full amount of tax charged in
2 1 the billings shall be refunded.
2 2 e. To receive refunds during the five-year period,
2 3 the applicant shall file a refund claim within three
2 4 months after the end of each refund year.
2 5 f. The refund in this subsection applies only to
2 6 state sales and use tax paid and does not apply to
2 7 local option sales and services taxes imposed pursuant
2 8 to chapters 423B and 423E.>
2 9 #2. Title page, by striking line 2 and inserting
2 10 the following: <exemptions and refunds for certain
2 11 computer-related service businesses.>
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2 14
2 15 JEFF DANIELSON
2 16 HF 912.202 82
2 17 mg/es/9977